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March 21, 1935.

Honorable Tom Tway,
Speaker, House of Representatives,
Phoenix, Arizona.

Dear Mr. Tway:

In response to your oral request as to my interpretation of the first sentence in Section 28 of House Bill 118 will say that the effect of that portion of the law is to prohibit a merchant or seller of personal property from advertising or holding out to the public that he is assuming or absorbing the tax. And also prohibits him from advertising or holding out that the tax will not be added to the selling price of the property or that if added it will be refunded.

In my opinion there is no prohibition in this portion of the law against one actually absorbing or assuming the tax.

Very truly yours,

Dudley W. Windes,
Special Assistant
Attorney General

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